

UNITED STATES DEPARTMENT OF AGRICULTURE
PRODUCTION AND MARKETING ADMINISTRATION
Field Service Branch
Western Region

WD-20 Revised July 1945 is amended as follows:

Page 1 - Add the words "Section 1" directly above the title.

Page 1 - Amend the title to read as follows:

STATE OFFICE PROCEDURE FOR
AUDITING, CERTIFYING, AND SCHEDULING
VOUCHERS FOR CONSERVATION MATERIALS
FURNISHED UNDER USDA CONTRACTS.

Add a "Section 2" as follows:

Section 2

STATE OFFICE PROCEDURE FOR AUDITING,
CERTIFYING, AND SCHEDULING VOUCHERS
FOR CONSERVATION MATERIALS PROCURED
UNDER THE PURCHASE ORDER PLAN

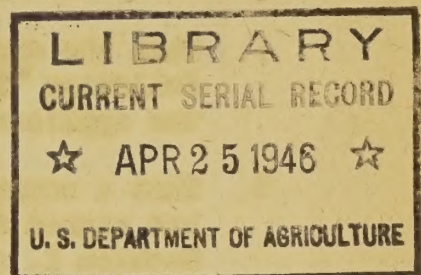
I. GENERAL PLAN

The State Office will receive from the county office the original and two copies of Form ACP-142, "Transmittal Sheet for Purchase Orders," together with the original of Forms ACP-128, "Purchase Order for Conservation Materials and Services," covered by the transmittal sheet, and a Public Voucher, S. F. 1034 and two copies of S. F. 1034a, and where required, similar copies of S. F. 1035 and S. F. 1035a. The State Office will check the forms to see that all entries are correct. Thereafter, the original Forms ACP-128 and the Transmittal Sheet, Form ACP-142, will be attached to the Public Voucher, S. F. 1034, scheduled on Standard Form 1064, certified and forwarded direct to the Regional Disbursing Office for payment.

II. CHECKING FORMS ACP-128. "PURCHASE ORDER FOR CONSERVATION MATERIALS OR SERVICES."

Determine that the entries are correct in the following respects:

1. That the signature of the farmer appearing in Section III of the form agrees with the name of the farmer authorized to receive the material, as it appears in the upper right-hand corner of the form.
2. That where the purchase order was signed by a representative of the farmer to whom the purchase order was issued, that the signature is in the manner prescribed in ACP-16, Revised May 4, 1945.



3. That the name of the State and county are entered in the space provided.
4. That the farm number has been entered in the space provided.
5. That the program year is entered in the space provided. The program year must be the same year as the year in which the material has been obtained. This will be determined by the date of the farmer's signature.
6. That the name of the vendor appearing in Section I agrees with the signature of the vendor in Section III. If a representative of the vendor signed the form, that the signature was in the manner prescribed in ACP-16 Revised May 4, 1945.
7. That the expiration date of the authority as shown in the line following "THIS AUTHORITY EXPIRES" is not earlier than the date the applicant signed for the material.
8. That a county committeeman or his duly authorized representative has signed for the county committee in the space provided in Section I, and the date of such signature is shown in the space provided.
9. That the material and specifications have been approved for distribution under the Purchase Order Plan, and that only one type of material of a given specification has been entered on a single purchase order, except as follows: Alternative specifications for a material may be inserted in column (b) in which case columns (c) and (e) must be filled in for each specification. Vendors will not be permitted to supply both types of material on a single purchase order.
10. That the quantity and unit furnished as shown in column (d) do not exceed the quantity and unit authorized as shown in column (c). The quantity and unit furnished in column (d) may be less than the quantity and unit authorized.
11. That the fair price for the amount and unit shown in column (e) does not exceed the approved fair price.
12. That the maximum payment by the Government as shown in column (g) does not exceed the credit rate of payment for the use of the material furnished as specified in the applicable State handbook, times the quantity furnished.
13. That the maximum payment by the farmer as shown in column (f) is the difference between the maximum payment by the Government, column (g), and the fair price per unit, column (e), times the number of units furnished as shown in column (d). The sum of columns (f) and (g) must be equal to the amount shown as the fair price in column (e) times the number of units furnished.

III. CHECKING OF FORM ACP-142, "TRANSMITTAL SHEET FOR PURCHASE ORDERS."

Upon receipt of the original and two copies of Form ACP-142 from the county office the State Office will check to determine the following:

1. That Form ACP-142 is being used to transmit only Forms ACP-128 from the same vendor for the same kind of material and for the same unit price.
2. That the name of the county shown in the space provided agrees with the name of the county shown on the accompanying Forms ACP-128.
3. That the proper transmittal number has been entered.
4. That the program year corresponds with the program year shown on the accompanying Forms ACP-128.
5. That the kind of material furnished agrees with the material furnished as shown on the related Forms ACP-128.
6. That the name of the vendor shown on the Form ACP-142 agrees with the name of the vendor as shown in Section I, and the signature of the vendor as shown in Section III of ACP-128, and the name of payee in the heading of S. F. 1034.
7. That the date the transmittal sheet was prepared has been entered in the space provided.
8. That the period of delivery is not subsequent to the expiration date shown on the related Forms ACP-128.
9. That the address of the vendor agrees with his address as shown on the Form ACP-128 and on S. F. 1034.
10. That the price per unit is equal to the credit value for the unit shown for the applicable conservation material practice performed during the applicable program year.
11. That each farm serial number shown in column A agrees with the farm number shown in the space provided on the related Form ACP-128.
12. That the name of the farmer shown in column B agrees with the name of the farmer as shown in Section I and with the signature as shown in Section III of the related Form ACP-128.
13. That the quantity in column C agrees with the quantity furnished as shown in column (d) of the related Form ACP-128.
14. That the amount shown in column D agrees with the maximum payment by the Government as shown in Section II, Part 2, column (g) of the related Form ACP-128.

15. That the total amount shown on line 40 agrees with the maximum payment by the Government shown in Section II, Part 2, column (g) of all the Forms ACP-128 covered by the transmittal sheet.
16. That the total of the quantity shown in column C times the price per unit is equal to the total amount shown in column D.

IV. CHECKING STANDARD FORM 1034 to determine that it agrees with the Forms ACP-128 transmitted with Form ACP-142 for which the voucher has been prepared.

Determine that the entries are correct in the following respects:

1. That the name and address of the county association and the date the voucher was prepared, are entered in the heading in the proper space.
2. That the name and address of the vendor are entered in the heading in the space provided. The name of the vendor must be identical to that name shown on the related Forms ACP-128 in Section I, in the heading of Form ACP-142 and must also agree with the signature as it appears on each Form ACP-128 in Section III, (B).
3. That the cash discount, if any, and the number of days during which it is effective, are shown.
4. That the date of delivery of material agrees with the delivery period shown on Form ACP-142, and that the date of the vendor's signature on ACP-128, Section III, is within the period of delivery as shown on the S. F. 1034.
5. That a complete description of the material furnished as shown by the Forms ACP-128 is entered. The statement "See attached Forms ACP-128 for the farm serial numbers shown thereon" must be entered in the same space as the description is entered.
6. That the quantity of material furnished agrees with the quantity shown in line 40 of Form ACP-142.
7. That the entries for "Cost" and "per" under "Unit Price" agree with the cost to the Government as shown as the "price per unit" on Form ACP-142.
8. That the unit agrees with the unit shown in columns (c) and (e) of Form ACP-128.
9. That the total amount shown under "dollars" and "cents" agrees with the total amount shown in line 40, column D of Form ACP-142 and that it is the sum of the entries in column (g), Part 2, Section II of ACP-128.
10. That the phrase "See attached Forms ACP-128" is entered in the space for "Payee" directly below the certification.

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V. ENTRIES TO BE MADE IN THE STATE OFFICE ON S. F. 1034.

In addition to the entries made by the county office and verified in accordance with the procedure in Part IV above, the following entries or omission of entries must be made by the State Office in the blank spaces provided on the voucher.

1. Leave blank the space headed "D.O. Vou. No."
2. In the blank headed "Bu. Vou. No." enter the bureau voucher number, established as follows:
 - a. Each State should establish a register of voucher numbers prefixed by the State code number and followed by a serial number. The serial numbers should start with the figure "1" and continue numerically. The serial number will be shown on all copies of each voucher and all related forms. It will not be necessary to maintain a voucher register by counties.
3. Enter in the space following "Payee's Account No." his account number, if one is shown on related forms.
4. Leave blank the block headed "Paid by."
5. Leave blank the block headed "General Accounting Office Preaudit."
6. Complete the block in the lines following "Differences."
 - a. If a "Difference Statement," Form WD-21 Revised, is issued, deduct the amount of such difference from the total amount of the voucher, and place the result in the space "Account verified; correct for."
 - b. If a discount is offered, enter the word "Discount" opposite the amount of the discount in the space and deduct the amount of such discount from the total amount of the voucher, and place the result in the space "Account verified; correct for."
 - c. If no difference or discount is to be deducted, the figure opposite "Total" in the dollar and cents column will be brought down and entered in the space opposite "Account verified; correct for."
7. The person auditing the form will initial in the blank space following ("Signature or initials").
8. Leave blank the spaces headed "Contract No." "Date," "Req. No." "Date" and "Invoice Rec'd."
9. In the space headed "Approved for \$ _____" enter the net amount of money for which the voucher is finally approved. This amount must agree with the amount shown opposite "Account verified; correct for."

10. The certifying officer must sign the voucher on the line opposite "(Sign original only)." The title "Authorized Certifying Officer" must be indicated in the space following "Title." Enter date the voucher is certified.
11. In the block headed "Accounting Classification" insert the appropriation and the appropriation title. The appropriation will be the appropriation current on the date of delivery. Enter the account symbol applicable to the program year in which the material is used.

VI. DISCOUNTS

The procedure for handling claims where discounts are offered will be the same as that outlined in WD-20 Revised July 1945, Part IV.

VII. ADJUSTMENT OF CLAIMS

A. Some of the reasons for making adjustments are:

1. Where tests or analyses of the material furnished show that the material does not meet quality specifications.
 - a. Where on the basis of a test or analysis it is determined that material furnished does not meet quality specifications, the amount of the deduction from the voucher will be three times the difference between the value of the material (based on the amount paid per unit by Field Service Branch) of the quality specified and the quality of the material furnished under the purchase orders delivered for the period against which the sample was taken.
 - b. Where irregularities appear on the individual Forms ACP-128 adjustments shall not be made but the voucher and related Forms ACP-128 will be suspended to the county association, setting out the reasons for the suspension. Thereupon, the county association will make the necessary corrections and resubmit the corrected Form ACP-128 to the State Office. All such corrections must have been initialed by a county committeeman who must also have signed in Section III (C) of ACP-128.

B. Method of making adjustments.

1. In all cases where the audit reveals that a bill will be certified in an amount different from the amount claimed, a "Difference Statement" will be prepared in triplicate, describing the deduction made on the face of the voucher.

2. Form WD-21 Revised, "Difference Statement," will be completed as follows:

a. The heading will show:

- (1) Payee's name exactly as it appears on the voucher and Forms ACP-128 Revised.
- (2) Contract No. - Enter "Purchase Order Plan."
- (3) Period. - Enter the dates required to show the period for which the voucher is submitted.
- (4) Date of preparation.

b. The body will show the following information:

- (1) Amount claimed.
- (2) Amount certified.
- (3) Amount deducted (Difference).
 - (a) This difference must be supported by the computation by which the approved amount is derived, the explanation of the error, or a statement of the circumstances or conditions upon which the deductions are based.

C. Distribution of "Difference Statement."

1. Original and one copy should be attached to the voucher to accompany it through the payment procedure.
 - a. The copy will be kept by the Regional Disbursing Office.
 - b. The original will be transmitted to payee with check.
2. One copy should be attached to the copy of the voucher that is transmitted to the State Accountant.
3. One copy should be attached to the copy of the voucher remaining in the State Office.

VIII. PROCEDURE FOR SCHEDULING VOUCHERS.

Vouchers for material furnished under the Purchase Order Plan will be scheduled in accordance with WD-20 Revised July 1945, Part VI, Paragraphs A through D.

/s/ J. M. Thompson

Acting Director, Western Region
Field Service Branch

